

## REVIEW OF FACTORS AFFECTING ORGANIZATIONAL PERFORMANCE

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### ABSTRACT

This research aims to examine the results of research (literature review) regarding the influence of Information Technology (IT), Financial Management Transparency (TPK), Marketing Strategy (SP) factors on organizational performance. Literature searches were carried out on the Google Scholar or Google Scholar electronic database using the keywords "Information Technology, Financial Report Transparency, Marketing Strategy, Organizational Performance". The search results show that organizational performance is indeed influenced by these factors. However, there are other factors, namely, task suitability, communication, information systems, organizational culture, quality of financial reports, public accountability, financial supervision, accountability, good governance, Transformational Leadership, Learning Organizations.

**Keywords:** IT, TPK, SP, Organizational Performance

### 1. INTRODUCTION

Performance is one of the parameters in measuring the development of an organization. In the context of organizational performance, the alignment between the vision and mission of the organization and its implementation will be an indicator. The outcome that an organisation achieves in a variety of operational, financial, and social dimensions is known as organisational performance.. This involves evaluating the effectiveness and efficiency in the use of existing resources.

Organizational performance is the totality of work results achieved by an organization. Achieving organizational goals means that the performance of an organization can be seen from the level to which the organization can achieve goals based on goals that have been set before.nya (Nahrisah, Imelda, & Sarah, 2019)

Good organizational performance must be aligned with the strategic goals and vision of the organization. This includes achieving set targets and contributing to the organization's mission. Namely, revenue, profit, and return on investment, customer satisfaction, employee satisfaction, and innovation. This cannot be separated from various external factors, including market conditions, competition and regulations. Meanwhile, organizational performance from the internal aspect, fulfilling the needs and hopes or demands of society. This includes social responsibility and environmental impact.

In its development, several factors have a very vital role in developing organizational performance. These factors are, Information Technology (IT), Financial Management Transparency (TPK) and Marketing Strategy (SP) (Sudipa et al., 2023) . IT has a role as a tool that supports operations and management within the organization. Some of the main roles of IT are, (1) Data Collection and Analysis, (2) Effective Communication, (3) Process Automation, (4) Product and Service Innovation (Prabowo, Oxy HendroMerthayasa, Saebah, & Nur, 2023) . IT enables the development of new products and services, which can meet changing market needs.

Financial Management Transparency (TPK) is the key to building trust between stakeholders. Some of the benefits of this transparency include: (1) Increasing Stakeholder Trust, (2) Accountability, (3) Better Decision Making. With transparent financial information, management can make better and more timely decisions, which have a positive impact on organizational performance. (Rahim, Akib, Natsir, Mirosea, & Nitri, 2023).

Effective Marketing Strategy (SP) A good marketing strategy is very important to increase the competitiveness and performance of an organization. Several marketing strategy methods that contribute to organizational performance are, (1) Understanding Markets and Customers, (2) Market Segmentation, (3) Increasing Competitiveness, and (4) Performance Measurement and Evaluation (Juminawati, Syamsulbahri, Harsono, & Iwan, 2024) .

Information technology by definition is a set of tools that help work with information and carry out tasks related to information processing. Information technology is seen as the ability of technological facilities to improve quality and make work easier every day (Haniah & Haniah, 2014).

Transparency is the availability of information and the government's dedication to putting good governance principles into practice in order to establish an honest and transparent administration (Rahajeng & Mufti, 2021).

Transparency refers to giving the public access to honest and transparent financial information while maintaining the public's right to know in full and open how the government is holding itself accountable for the resources entrusted to it and how it is adhering to legal requirements (Napisah, Saidah, Taufiqurachman, & Cecep, 2020).

Regional financial management is a series of systematically structured activities consisting of planning, implementation, administration, reporting, accountability and supervision of regional finances (Nurhadiansyah & Nelson, 2019)

Marketing Strategy is an integrated set of actions towards sustainable competitive advantage. The factors that influence marketing strategy are (1) micro factors, namely marketing intermediaries, suppliers, competitors and society, (2) macro factors, namely demographic/economic, political/legal, technological/physical and social/cultural (Sukarsono & Agustin, 2017)

These factors are able to contribute to organizational performance. Information Technology Integration, Financial Management Transparency, and effective Marketing Strategy contribute greatly to organizational performance. These three factors are interrelated and support each other in creating an environment conducive to long-term growth and success (Farhan, 2024).

The integration of these three factors is able to contribute to organizational performance. Not all of the existing research has a positive contribution or influence. Information technology has no effect on organizational performance (R. Mantiri, Rumate, & Kawung, 2018). The financial report transparency factor has no effect on organizational performance (E. Binawati & Badriya, 2022) and Marketing Strategy marketing strategy has an indirect effect on performance which is mediated by the development of the business organization (Aszaly & Adhim, 2023).

Existing research shows that these factors have an influence and vice versa. So this creates a research gap, so it becomes one of the reasons for researchers to conduct further research.

## 2. METHOD

This study employs a mixed-methods approach, using both qualitative and quantitative methods to conduct a literature review by gathering pertinent material. This contains research on the topic of career commitment in the teaching profession that may be found in books, articles, and journals that can be found online or in physical libraries, as well as in Google Scholar and other online resources (Fernanda & Frinaldi, 2023)

Population data from scientific publications pertaining to earlier studies on the significance of career commitment in the teaching profession will be used in this study. Because of the procedures required in gathering pertinent material, this study may be categorised as exploratory. Researchers examine the research article's title and abstract from the search results to determine if it satisfies the requirements for research. The following criteria were applied: (1) papers or research sources that span the years 2020–2024; (2) the article addresses the elements that affect organisational performance; (3) original articles that report research findings; and (4) articles written in English or Indonesian. Scholars locate pertinent literature and make inferences regarding the variables affecting organisational effectiveness.

## 3. RESULT AND DISCUSION

No	Author (Years)	Title	Literature	Conclusion
1.	Sayudha and Suryarini (2020)	The Influence of Information Technology Utilization and Suitability of Information Technology Tasks on the Performance of the Primary Tax Service Office	AKSES: Jurnal Ekonomi dan Bisnis, Vol. 15 No.2	Information Technology together (simultaneously) has a positive effect on performance. on performance.
2.	Maryati and Siregar (2022)	Digital Leadership in Improving	Owner: Riset & Jurnal Akuntansi Volume 6 Nomor 4.	Information Technology can

		Organizational Performance The Role of Information and Communication Technology		enable company performance
3.	Winata and Dewi (2024)	Influence of Management Accounting Information Systems and Utilization of Information Technology on Managerial Performance (Empirical Study on Hotels in Buleleng Regency)	VJRA, Vol 13 No 1	Information technology has a positive effect on managerial performance
4.	Meirina and Dewi (2021)	The Influence of Information Technology on University Organizational Performance Padang City with Organizational Culture as a Moderating Variable	Jurnal Pundi, Vol. 05, No. 01,	There is a positive influence between information technology on organizational performance at several universities in the city of Padang.
5.	Anggita, Sari, and Suharni (2023)	Influence of Financial Report Quality, Use of Information Technology And Public Accountability for Directorate Performance Accountability General for Determination of Rights and Land Registration	Jurnal Bisnis dan Kewirausahaan Volume 16 Nomor 1	Information technology has a significant effect on performance accountability
6.	Mantiri et al. (2021)	The Influence of Budget Planning, Employee Competency and Information Technology on Budget Performance at Sam Ratulangi University Manado	Jurnal Pembangunan Ekonomi Dan Keuangan Daerah, Volume : 19 , Nomor 3	Information Technology Has No Effect on Organizational Performance
7.	Elkha and Wahidahwati (2020)	The Influence of Internal Control, Accountability and Transparency in Regional Financial Management on Regional Government Performance	Jurnal Ilmu Dan Riset Akuntansi	Financial Management Transparency Shows a Positive and Significant Influence on Regional Government Performance
8.	Putra and	Influence of	Widya Akuntansi Dan Keuangan	Financial

	Indraswarawati (2021)	Regional Financial Supervision, Transparency Regional Financial Management and Accountability Regional Government Performance Klungkung Regency	Universitas Hindu Indonesia Edisi Pebruari 2021	Management Transparency Has a Positive Influence on Performance
9.	E. Binawati and Badriya (2022)	The Influence of Regional Financial Supervision, Accountability and Transparency of Regional Financial Management Regional Government Performance in Magelang Regency	Jurnal Riset Akuntansi Dan Bisnis Indonesia STIE Widya Wiwaha Vol.2, No.1	Transparency in Regional Financial Management Does Not Have a Significant Influence on Regional Government Performance
10.	Alamsyah, Sjarlis, and Kitta (2023)	Influence of Regional Financial Supervision, Management Accountability and Transparency Regional Finance on Government Performance Pare-Pare City Area	GBJ Gendhera Buasa Jurnal	Transparency in Regional Financial Management Partially Influences Performance
11	Purba and Nurlaila (2024)	Analysis of Accountability and Transparency of Financial Reports in Gundaling II Village, Berastagi District, KARO Regency	Inisiatif: Jurnal Ekonomi, Akuntansi Dan Manajemen Vol.3, No.2	Transparency Needs to Be Improved.
12	Rianto (2021)	The Influence of Changes in Marketing Strategy, Transformational Leadership and Learning Organizations on Sharia Banking Performance in DKI Jakarta	Jurnal Ilmiah Ekonomi Islam, Volume 7, Nomor 02	Marketing Strategy Influences Sharia Banking Performance
13.	Rahmawati and Aini (2022)	Analysis of the Marketing Strategy of Liberian Coffee Improving the Quality of MSME Performance	Al – Amal : Jurnal Manajemen Bisnis Syariah Volume 2, Edisi II	Marketing Strategy Will Provide High Profits
14.	Situmorang and Nasution (2023)	Analysis of the Effect of Marketing Strategy on Performance Companies in the	MUSYTARI : Neraca Manajemen, Ekonomi Vol 2 No 10	Marketing Strategy Has a Positive and Significant Influence on

		E-Commerce Industry		Company Performance
15.	Tune (2024)	The Influence of Marketing Strategy on Performance Company Through Human Resources At Food Company	SOSAINS JURNAL SOSIAL DAN SAINS Volume 4, Nomor 2	Marketing Strategy and Company Performance Have a Central Role in Company Performance
16.	Aszalty and Adhim (2023)	The Influence of Payment Gateway and Marketing Strategy on MSME Performance with Business Development as an Intervening Variable (Study of MSMEs in Sleman Regency	Thesis	Marketing Strategy Has No Effect on Organizational Performance

Research on Information Technology (IT), Financial Management Transparency (TPK) and Marketing Strategy (SP) which have an influence on organizational performance has been widely published. This shows that these factors or variables are very interesting to become research objects. Along with the dynamics that continue to run from time to time.

In this research, with secondary data from previous research, the majority of Information Technology partially has a significant influence on organizational performance. Although there is research which turns out that information technology does not influence this performance. This influence occurs in various organizations, both in private and government environments, as well as in the educational world.

Study (Sayudha & Suryarini, 2020) revealed that Information Technology has an influence on organizational performance at the Pratama Tax Service office. This is the same in the government sphere at the Directorate General of Determination of Rights and Land Registration (Anggita et al., 2023). Study (Winata & Dewi, 2024) states that this factor influences the performance of hotel organizations. This also exists in the SME sector (Maryati & Siregar, 2022), higher education (Meirina & Dewi, 2021). There are also those that have no influence, namely on higher education organizations (Mantiri et al., 2021)

Organisational performance is largely impacted by the Financial Management Transparency (TPK) aspects or variables examined in this study. Particularly when considering the size of government agencies. Both government at the Regency/City and Subdistrict levels. At the Regency/City level it is in the Gresik Regency Regional Apparatus Organization (Elkha & Wahidahwati, 2020), Regional Apparatus Organizations in the Klungkung Regency Regional Government (Putra & Indraswarawati, 2021), Magelang Regency Government (Binawati, Badriyah, & Nurul, 2022), Pare-Pare City Government (Alamsyah et al., 2023), Gundaling II Village, Berastagi District, Karo Regency (Purba & Nurlaila, 2024) and the Kerinci Regency Government (Sarmigi & Maryanto, 2020). In the secondary data obtained in this research, some partially had no influence, namely in the Magelang Regency Government (Binawati et al., 2022).

Marketing Strategy (SP) The findings of this study suggest that a number of factors affect organisational performance. Specifically, in the banking industry (Rianto, 2021), in the MSME sector (Rahmawati & Aini, 2022) and in the E-Commerce industry (Situmorang & Nasution, 2023) and in food companies (Tune, 2024). Apart from that, there is also marketing strategy which has an indirect effect on performance which is mediated by the development of the MSME organization (Aszalty & Adhim, 2023).

The factors in this research, namely Information Technology (IT), Financial Report Transparency (TPK) and Marketing Strategy (SP) largely influence organizational performance. In this research, these factors do not stand alone but coincide with other factors or variables. Although the majority of the results are influential.

Information Technology coincides with factors or variables, including task suitability, communication, information systems, organizational culture, quality of financial reports, public accountability. For financial report transparency, there are other factors that also influence organizational performance. Namely, financial supervision, accountability, good governance. Meanwhile, apart from Marketing Strategy, there are other factors or variables that influence organizational performance, these factors are Transformational Leadership, Learning Organization.

For data analysis techniques in this research, previous research used various secondary data using qualitative and quantitative research approaches. Meanwhile, to test the effect using partial and partial effects. The results of existing data processing vary from one study to another.

#### 4. CONCLUSIONS

The research results show that organizational performance is not only influenced by one factor, namely Inform(Binawati et al., 2022)ation Technology, Financial Transparency and Marketing Strategy. There are

other factors, namely, Suitability of Tasks, Communication, Information Systems, Organizational Culture, Quality of Financial Reports, Public Accountability, Financial Supervision, Accountability, Good Governance, Transformational Leadership, Learning Organization. Researchers have not found research that specifically discusses factors such as Information Technology, Financial Transparency and Marketing Strategy which influence organizational performance. It is recommended for future researchers to develop research related to the relationship between these factors and organizational performance with better data.

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